



STEVE WESTLY
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Fresno
Fresno, California**

**Date: September 19, 2003
Filing Ref: FRE04**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2003-04** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2001-02** fiscal year and as estimated costs for the **2003-04** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2003**, for further allocation to federal grants and contracts performed by the respective county departments.

**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST
TRANSFER MECHANISMS**

- | | |
|--|-----------------------------|
| 1. Employee Fringe Benefits | 9. GSA-Building Maintenance |
| 2. County Administrative Office | 10. GSA-Security |
| 3. Auditor-Controller/Treasurer-Tax
Collector | 11. Parks and Grounds |
| 4. Purchasing | 12. Central Services (ISF) |
| 5. County Counsel | 13. Computer Services (ISF) |
| 6. Personnel | 14. Garage (ISF) |
| 7. GSA-Administration | 15. Central Warehouse (ISF) |
| 8. GSA-Real Property | 16. Risk Management (ISF) |
| | 17. Communications (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF FRESNO

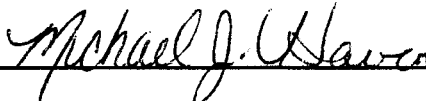
BY

Vicki Crow, C.P.A.**Name**Auditor-Controller/Treasurer-**Title**

Tax Collector

Date**STEVE WESTLY****CALIFORNIA STATE CONTROLLER**

BY

Michael J. Havey, Chief**Bureau of Payments****Division of Accounting and Reporting**10-15-03**Date****Negotiated by Michael Ramirez****Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.0
FISCAL 20

Central Svc Departments	110 BOS	420 ASSESS/RECRD	1930 ADVERTISING	2540 MISC EXPS	2811 SUPERIOR CT	2831 CEN VLY MUN	2838 COURT ANCIL	2850 COUNTY CLRK	2860 DIST ATTY	2863 WELFARE FRD
120 CAO	\$40,152	\$3,394	\$240				\$13,849	\$15,947	\$19,218	\$1,903
410 A-C/T-TC	11,759	50,789	67	2,234	206,530		1,765,400	37,306	87,690	24,394
440 PURCHASING	1,119	5,034		1,958	1,151			1,398	5,593	5,314
710 CNTY COUNSEL		44,422			4,370			11,904	11,006	
1010 PERSONNEL	5,558	32,428			39,737			16,871	37,251	23,043
GSA-ADMIN					6,553			1,093	4,369	
GSA-REAL PROP					1,066,590		18,571	68,168	218,215	32,935
GSA-BLDG MAINT	96,162	203,156			55,002		8,075	7,762	27,487	9,530
GSA-SECURITY	3,433	7,367								
1910 CAP PROJECT	1	2		1,102	1,371				1	
7910 PARKS & GRN	4,718	10,125			91,460		3,034	574	2,034	708
EQUIP USE ALLOW	4,183	18,089			55,467	402		7,027	9,121	
BLDG USE ALLOW A	4,614	10,649			233,813		6,878	14,263	50,518	17,513
BLDG USE ALLOW B					81,245		388	1,682	3,033	
Total Allocated	\$171,699	\$385,455	\$307	\$5,294	\$1,843,289	\$402	\$1,816,195	\$183,995	\$475,536	\$115,340
Roll Forward	38,818	113,336	182	(655)	202,212	(20,252)	(2,056)	37,547	42,253	10,210
Proposed costs	\$210,517	\$498,791	\$489	\$4,639	\$2,045,501	\$ (19,850)	\$1,814,139	\$221,542	\$517,789	\$125,550

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.00
FISCAL 2004
(continue)

Central Svc	2865	2870 GRAND	2875 ALT	2880 PUB	3110	3410	3420	3430	3440 JUV	3445 PROB
Departments	D.A.FAM SUP	JURY	INDIGNT	DEFENDR	SHERIFF	JAIL	CARUTHERS	PROBATION	HALL	CAMP
120 CAO		\$278	\$6,644	\$5,248	\$46,498	\$1,887		\$38,992	\$7,446	\$1,439
410 A-C/T-TC		1,057	3,016	32,590	234,488	133,620		234,908	(8,775)	20,886
440 PURCHASING				559	114,940	6,153		6,992	5,034	5,034
710 CNTY COUNSEL		1,608		171	86,884			13,350	4,175	
1010 PERSONNEL				18,571	118,107	67,150		49,657	43,873	12,994
GSA-ADMIN										
GSA-REAL PROP					10,923			3,004		
GSA-BLDG MAINT		4,993		151,466	435,310	2,194,022		233,303	534,711	549,919
GSA-SECURITY		601		18,095	6,607			42,742		
1910 CAP PROJECT					155	169,858		104	12,795	3,052
7910 PARKS & GRN		45		1,341	41,392			12,626	88,091	
EQUIP USE ALLOW				2,167	142,344	9,918		9,026	8,764	3,839
BLDG USE ALLOW A		1,106		33,256	13,412			50,025		
BLDG USE ALLOW B					41,669	464,810		22,842	151,920	41,379
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Total Allocated		\$9,688	\$9,660	\$263,464	\$1,292,729	\$3,047,418		\$717,571	\$848,034	\$638,542
Roll Forward		(2,983)	2,034	3,726	280,668	556,849		(168,391)	(143,161)	711,726
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Proposed costs		\$6,705	\$11,694	\$267,190	\$1,573,397	\$3,604,267		\$549,180	\$704,873	\$1,350,268
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DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.0
FISCAL 20
(continue)

Central Svc Departments	4010 AG DEPT	4330 CORONER	4340 OFC OF EMER	4350 FISH & GAME	4360/2 PW DEVT	4360/3 PLAN&ZONE	4360/4 PW RESOUR	4360/5 PW DISPUT	4360/6 PW EMIS	4360/7 PW ADMIN
120 CAO	\$4,441	\$7,390			\$23,669	\$4,975	\$10,004		\$4,087	\$11,790
410 A-C/T-TC	43,043	18,960		87	25,452	2,705	6,309	113	2,341	6,510
440 PURCHASING	14,821	4,195		1,398	1,678		5,034	280		
710 CNTY COUNSEL	2,853	28,611	30		117,865	29,787	15,990	482		13,491
1010 PERSONNEL	22,383	15,929			11,671	1,221	3,382		882	4,617
GSA-ADMIN							1,094			
GSA-REAL PROP	2,731				56,534	5,565	68,642		13,247	32,877
GSA-BLDG MAINT	76,699	30,957			8,057		3,312		1,916	6,853
GSA-SECURITY										
1910 CAP PROJECT	272				596		245		141	508
7910 PARKS & GRN	21,676	4,589			2,980	234	1,690		156	559
EQUIP USE ALLOW	24,060	4,347			14,809		6,087		3,521	12,592
BLDG USE ALLOW A	789						3,732			
BLDG USE ALLOW B	39,031	11,846								
Total Allocated	\$252,799	\$126,824	\$30	\$1,485	\$263,311	\$44,487	\$125,521	\$875	\$26,291	\$89,797
Roll Forward	(21,159)	(139,272)		46	(80,125)	(78,000)	37,434	676	(1,998)	(5,860)
Proposed costs	\$231,640	\$ (12,448)	\$30	\$1,531	\$183,186	\$ (33,513)	\$162,955	\$1,551	\$24,293	\$83,937
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COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	4360/8 PW SPEC D	4360/9 PW CALWRK	4600/2 SURVEYOR	4610 PUBLIC WORK	4370 L.A.F.C.O.	4510 PW ROADS	5110 CHILD SUPPT	5240 MED SERV	5242 CNTY HEALTH	5243 LOCAL HLTH
120 CAO	\$5,997	\$864	\$4,742		\$5,717	\$2,117	\$9,131			\$6,568
410 A-C/T-TC	7,240	247	3,539		2,930	78,115	73,743	498	2,799	11,747
440 PURCHASING	280					31,602	14,821			
710 CNTY COUNSEL	1,963		2,641		(1,992)	79,410	9,505			
1010 PERSONNEL	2,241	1,074	981		1,926	103,101	120,751			
GSA-ADMIN						617				
GSA-REAL PROP					546	2,731				
GSA-BLDG MAINT			2,914			52,464	30,016			
GSA-SECURITY						14,368	62,401			
1910 CAP PROJECT							482			
7910 PARKS & GRN						73,715	1,218			
EQUIP USE ALLOW	4,759		85		490					
BLDG USE ALLOW A						26,408	97,630			
BLDG USE ALLOW B							5,096		5	
Total Allocated	\$22,480	\$2,185	\$14,902		\$9,617	\$464,648	\$424,794	\$498	\$2,804	\$18,315
Roll Forward	6,247	1,307	(15,177)		2,968	(106,760)	(121,882)	(2,132)	(28,043)	(12,966)
Proposed costs	\$28,727	\$3,492	\$(275)		\$12,585	\$357,888	\$302,912	\$(1,634)	\$(25,239)	\$5,349
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DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.00
FISCAL 2004
(continued)

Central Svc Departments	5244 EMER MED	5512 PW GRANTS	5512 HOME PROGRM	5512 CALHOME	5512 USE OIL RCY	5512 BEV CONTRCY	5512 HHWASTEGRNT	5512 LEGACI GRNT	5512 CENT V INFR	5512 WTIRE CLNUP
120 CAO	\$109		\$168							
410 A-C/T-TC	4,331		8,002	8	873	117				
440 PURCHASING						2,231				
710 CNTY COUNSEL			2,286							
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$4,440		\$10,456	\$8	\$873	\$2,348				
Roll Forward	(18,950)		(19,201)		(1,040)	2,029				
Proposed costs	\$ (14,510)		\$ (8,745)	\$8	\$ (167)	\$4,377				

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.00
FISCAL 200
(continued)

Central Svc Departments	5600 HSS ADMIN	5610 SS/ETA	5620 COMM HEALTH	5630 ADULT SERV	5640 CHILD SERV	5650 NEIGHBORHOD	7110 VET SERVICE	7205 C.D.B.G.	7410 SCHOOLS	7510 LIBRARY
120 CAO	\$3,285	\$27,704	\$25,465	\$15,914	\$14,398		\$558			\$3,158
410 A-C/T-TC	7,893	208,249	238,394	154,682	61,640	351	1,668	11,562	(6,820)	83,032
440 PURCHASING	3,347	7,926	28,782	8,233	4,551			2,797		10,348
710 CNTY COUNSEL	107,370	730,526	54,186	150,920	65,498			4,230	(5,085)	13,376
1010 PERSONNEL	70,140	433,858	238,592	88,769	(798)		598	3,846		42,046
GSA-ADMIN								546		13,108
GSA-REAL PROP	1,262	4,240	8,870	3,184	1,809			44,067		4,522
GSA-BLDG MAINT	5,704	1,685	61,852	58,684	3,947		8,861	4,430	2,807	1,574
GSA-SECURITY	6,913	198,754	34,172	28,554	8,991		352			123
1910 CAP PROJECT	835	1,275	6,220	2,174	829			327		
7910 PARKS & GRN	(7,435)	(13,512)	8,111	32,016			484	1,588		11,313
EQUIP USE ALLOW	18,089		227,382				445	8,141		889
BLDG USE ALLOW A	62,866	17,402	215,587				392			78,574
BLDG USE ALLOW B		70,687	8,617	164,311						
Total Allocated	\$280,269	\$1,688,794	\$1,156,230	\$707,441	\$160,865	\$351	\$13,358	\$81,534	\$ (9,098)	\$262,063
Roll Forward	(1,277,436)	(332,494)	252,570	152,479	61,267		2,255	(8,573)	(79,382)	(182,003)
Proposed costs	\$ (997,167)	\$1,356,300	\$1,408,800	\$859,920	\$222,132	\$351	\$15,613	\$72,961	\$ (88,480)	\$80,060
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DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.00
FISCAL 200
(continued)

Central Svc Departments	7511 LIBRARY-B	7515 LIBRARIAN	7520 SJV LIBRARY	7530 LIB CAP PRJ	7540 COMM REDEV	7550 LAW LIBRARY	7610 COOP EXTENS	8866 SHAVER LAKE	8867 BEAR MTN LI	8905 COMPUTER SR
120 CAO										\$20,178
410 A-C/T-TC	69,734	654	7,911	176	4,452		4,071			91,716
440 PURCHASING	31,881		5,873				839			58,754
710 CNTY COUNSEL										22,362
1010 PERSONNEL	47,931	338	1,863				2,446			67,524
GSA-ADMIN										1,638
GSA-REAL PROP										15,524
GSA-BLDG MAINT						1,039	41,331			4,918
GSA-SECURITY										2
1910 CAP PROJECT										17,506
7910 PARKS & GRN										
EQUIP USE ALLOW	27,980		83,070	79			4,581			6,126
BLDG USE ALLOW A										
BLDG USE ALLOW B							11,478			
Total Allocated	\$177,526	\$992	\$98,717	\$255	\$4,452	\$1,039	\$64,746			\$306,248
Roll Forward	159,098	(1,277)	10,415	20	(10,427)	(10,815)	20,860		(836)	133,042
Proposed costs	\$336,624	\$(285)	\$109,132	\$275	\$(5,975)	\$(9,776)	\$85,606		\$(836)	\$439,290
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DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.00
FISCAL 2004
(continued)

Central Svc Departments	8910 FLEET SERVS	8915 CENTRL WHSE	8920 CEN SERVICE	8925 RISK MGMT	8930 COMMUNICATN	9006 VMC MERGE	9008 VMC BLDG	9020 SOLID WASTE	9023 FRES/CLOVIS	9024 SHAVER LAKE
120 CAO	\$589			\$4,168	\$680	\$53				
410 A-C/T-TC	53,963	46,629	17,163	48,923	52,371	(45,414)		4,156	903	177
440 PURCHASING	87,534	21,813	2,517	2,517	3,356	1,119		3,356		280
710 CNTY COUNSEL				21,801		699		10,425		(76)
1010 PERSONNEL	10,897	1,257	4,545	3,566	1,515			27		
GSA-ADMIN	212,796	20,601	28,481	79,275	34,272					
GSA-REAL PROP	4,369				546					
GSA-BLDG MAINT	11,375	16,453	29,511	46,119	3,735	289				
GSA-SECURITY	547		1,303	8,381	1,305					
1910 CAP PROJECT										
7910 PARKS & GRN	10,673	4,747	1,790	647	281					
EQUIP USE ALLOW										
BLDG USE ALLOW A	2,302	3,605	2,019	16,038	1,790					
BLDG USE ALLOW B	251									
Total Allocated	\$395,296	\$115,105	\$87,329	\$231,435	\$99,851	\$ (43,254)		\$17,964	\$903	\$381
Roll Forward	(36,387)	(55,781)	6,242	(25,757)	5,698	(12,907)	2,425	9,250		192
Proposed costs	\$358,909	\$59,324	\$93,571	\$205,678	\$105,549	\$ (56,161)	\$2,425	\$27,214	\$903	\$573
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DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page
Schedule A.01
FISCAL 2004
(continued)

Central Svc Departments	9026 AMER AVE	9028 COALINGA DS	9050 CAL-ID RAN	9080 SHERIFF WFR	9120 STATE ASSET	9141 CSA #1	9142 CSA #2	9145 CSA #5	9147 CSA #7	9148 CSA #8
120 CAO										
410 A-C/T-TC	8,520	2,185	5,013	3,063		1,432	1,331	1,564	5,142	275
440 PURCHASING	17,339	6,992		14,263		1,678			280	
710 CNTY COUNSEL	(1,316)	178						170		
1010 PERSONNEL	5,455	482								
GSA-ADMIN										
GSA-REAL PROP		546								
GSA-BLDG MAINT	(2,319)	(696)		(5,586)						
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$27,679	\$9,687	\$5,013	\$11,740		\$3,110	\$1,331	\$1,734	\$5,422	\$275
Roll Forward	565	1,148	(1,085)	(13,267)		773	(1,372)	(339)	1,115	
Proposed costs	\$28,244	\$10,835	\$3,928	\$ (1,527)		\$3,883	\$ (41)	\$1,395	\$6,537	\$275

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.01
FISCAL 200
(continued)

Central Svc Departments	9150 CSA #10	9154 CSA #14	9158 CSA #18	9159 CSA #19	9163 CSA #23	9166 CSA #31-B	9170 CSA #30	9171 CSA #31	9172 CSA #32	9173 CSA #33
120 CAO										
410 A-C/T-TC	1,567	1,390	1,049	2,644	1,688	4,901	3,577	6,889	1,327	1,218
440 PURCHASING	839					1,678	280	559		
710 CNTY COUNSEL	709	(6)				(1,989)	(33)	2,942	(33)	
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN		2,147								
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$3,115	\$3,531	\$1,049	\$2,644	\$1,688	\$4,590	\$3,824	\$10,390	\$1,294	\$1,218
Roll Forward	2,497	736	379	2,062	(258)	3,322	3,323	6,683	(1,078)	107
Proposed costs	\$5,612	\$4,267	\$1,428	\$4,706	\$1,430	\$7,912	\$7,147	\$17,073	\$216	\$1,325

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	9174 CSA #34	9175 CSA #35	9181 CSA #34-A	9198 CSA #40	9200 F.C.E.R.A.	9202 CSA #38-A	9203 CSA #38-B	9212 CSA #39-A	9243 CSA #43	9244 CSA #44-A
120 CAO										
410 A-C/T-TC	2,007	17,898	4,155	2,010	3,312	463	449	1,015	1,674	302
440 PURCHASING		839	1,678		280			280		
710 CNTY COUNSEL	19	4,214	(32)	(269)	(35,554)			(16)	(24)	
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$2,026	\$22,951	\$5,801	\$1,741	\$ (31,962)	\$463	\$449	\$1,279	\$1,650	\$302
Roll Forward	1,387	11,346	6,537	(47)	(97,821)	(1,245)	1,289	246	1,182	(2,390)
Proposed costs	\$3,413	\$34,297	\$12,338	\$1,694	\$ (129,783)	\$ (782)	\$1,738	\$1,525	\$2,832	\$ (2,088)
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.01
FISCAL 200
(continued)

Central Svc Departments	9305 CSA #44	9310 CSA 47	9314 VAN NESS ES	9321 SANIT DIST2	9351 WW 41SEWER	9354 WW #34	9357 WW #37	9358 WW NO 38	9359 MNTCE DIST1	9360 WW NO 40
120 CAO										
410 A-C/T-TC	10,566	(1,405)	2,231		5,731		1,949	2,031	550	1,723
440 PURCHASING	2,237	280								
710 CNTY COUNSEL	(368)	724								
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$12,435	\$ (401)	\$2,231		\$5,731		\$1,949	\$2,031	\$550	\$1,723
Roll Forward	14,672	2,462	1,075		(488)		1,833	(1,145)	(48)	(2,582)
Proposed costs	\$27,107	\$2,061	\$3,306		\$5,243		\$3,782	\$886	\$502	\$ (859)
	=====	=====	=====		=====		=====	=====	=====	=====

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.01
FISCAL 200
(continued)

Central Svc	9361	9362	9363 MNTCE	9364 MNTC	9365	9370 DEL	9374	9375	9377	9378
Departments	WW #41	WW #42	DIST2	DIST 3	COG	REY CEM	KINGS CEM	OAK CEM	REEDLEY CEM	SANGER CEM
120 CAO										
410 A-C/T-TC	5,352	2,339	1,498	371	1,993					
440 PURCHASING	1,119									
710 CNTY COUNSEL	(30)		147		899				(141)	(327)
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$6,441	\$2,339	\$1,645	\$371	\$2,892				\$(141)	\$(327)
Roll Forward	7,474	1,165	855	1,970	(17,653)			(33)	(171)	(1,560)
Proposed costs	\$13,915	\$3,504	\$2,500	\$2,341	\$(14,761)			\$(33)	\$(312)	\$(1,887)
	=====	=====	=====	=====	=====			=====	=====	=====

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.01
FISCAL 200
(continued)

Central Svc Departments	9379 SELMA CEM	9392 BIG CRK COM	9409 FG FIRE	9411 FRESNO FIRE	9726 ZALDA RECL	9442 RIV MEM	9492 CALWA WIRT	9441 CLOVIS MEM	9455 FG POLICE	9468 CALWA REC
120 CAO										
410 A-C/T-TC			761	24,157					(1,279)	
440 PURCHASING										
710 CNTY COUNSEL	187					8		(97)		
1010 PERSONNEL										
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT										
GSA-SECURITY										
1910 CAP PROJECT										
7910 PARKS & GRN										
EQUIP USE ALLOW										
BLDG USE ALLOW A										
BLDG USE ALLOW B										
Total Allocated	\$187		\$761	\$24,157		\$8		\$(97)	\$(1,279)	
Roll Forward	163		(3,409)	(42,065)				(77)		(48)
Proposed costs	\$350		\$(2,648)	\$(17,908)		\$8		\$(174)	\$(1,279)	\$(48)

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.01
FISCAL 200
(continued)

Central Svc Departments	9475 S-K-F SANI	9477 S-K-F-S CON	9710 FRSN TRANS	OTHER	ELKHORN VJ	DWTN BLDG	CLOVIS CEM	S-K-F-S- CON	DA SPECIAL REMED	MENTAL HLTH
120 CAO										
410 A-C/T-TC			51,968	1,012						
440 PURCHASING										
710 CNTY COUNSEL			4,515	13,050						
1010 PERSONNEL				1,684						
GSA-ADMIN										
GSA-REAL PROP										
GSA-BLDG MAINT			6,467	412,676						
GSA-SECURITY			962	57,090						
1910 CAP PROJECT				7						
7910 PARKS & GRN			72	6,362						
EQUIP USE ALLOW										
BLDG USE ALLOW A			1,770	101,203						
BLDG USE ALLOW B										
Total Allocated			\$65,754	\$593,084						
Roll Forward	(24,104)	(692)	21,667	251,337	(241,893)	(71)	48	(213)	(14,018)	45
Proposed costs	\$ (24,104)	\$ (692)	\$87,421	\$844,421	\$ (241,893)	\$ (71)	\$48	\$ (213)	\$ (14,018)	\$45
	=====	=====	=====	=====	=====	=====	=====	=====	=====	=====

DMG/NGCS II
07/14/2003

COUNTY OF FRESNO
2003-2004 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Summary page 1
Schedule A.03
FISCAL 2004
(continued)

Central Svc Departments	Subtotal	Direct Billed	Unallocated	Total
120 CAO	\$421,054	\$329,410	\$799,778	\$1,550,242
410 A-C/T-TC	4,455,512	2,911,198	2,118,513	9,485,223
440 PURCHASING	573,063	138,386		711,449
710 CNTY COUNSEL	1,644,571	1,352,232	837,541	3,834,344
1010 PERSONNEL	1,781,980	861,985		2,643,965
GSA-ADMIN	376,042	74,891		450,933
GSA-REAL PROP	73,162	16,407	240,475	330,044
GSA-BLDG MAINT	6,942,676	6,386,626		13,329,302
GSA-SECURITY	644,661	1,513,150	75,867	2,233,678
1910 CAP PROJECT	200,660			200,660
7910 PARKS & GRN	423,052	458,214	1,945,260	2,826,526
EQUIP USE ALLOW	684,234			684,234
BLDG USE ALLOW A	1,038,013			1,038,013
BLDG USE ALLOW B	1,202,596			1,202,596
Total Allocated	\$20,461,276	\$14,042,499	\$6,017,434	\$40,521,209
Roll Forward	(277,766)			(277,766)
Proposed costs	\$20,183,510	\$14,042,499	\$6,017,434	\$40,243,443

